

**Link between POS and fee certification
tools - Activation of the *Revenue*
Agency
web service**

1 INTRODUCTION

Art. 2 co. 3 of Legislative Decree 127/2015, following the intervention carried out with art. 1 par. 74 - 77 of Law no. 207 of 30.12.2024, provides that, from 1.1.2026, the parties required to store and electronically transmit the fees must ensure the full integration of the process of recording the fees with that of electronic payment.

The rule aims to combat tax evasion and intends to facilitate checks on any inconsistencies between the collections detected and the electronic receipts issued.

Specifically, it is envisaged that the integration between the two recording processes (fees and electronic payments) will be achieved by fulfilling the following obligations:

- by memorizing in a timely manner, through telematic recorders or the web procedure "Online Commercial Document", the data of electronic payments, and then transmitting them in aggregate form together with the data of the considerations;
- by connecting electronic payment instruments with those for recording payments.

The methods and terms for fulfilling these obligations have been defined by the Revenue Agency with provv. 31.10.2025 n. 424470.

As regards the connection obligation, the Agency clarified that this consists of a "logical" combination between the identification data of the instruments, to be communicated through a special web service made available on the Invoices and Payments portal.

Indications on the scope of application and operation of the service have been provided through the publication of some FAQs and an Operational Guide, completed by two "Attachments" documents, on the website of the Revenue Agency.

As of 5.3.2026, the Revenue Agency has made the appropriate web service available.

2 OBLIGED PARTIES

They are required to fulfil the obligation of connection between POS and certification tools, pursuant to art. 2 paragraph 3 of Legislative Decree 127/2015, the subjects who use:

- telematic recorders or RT Servers;
- the "Online Commercial Document" web procedure.

In the future, subjects who use the *software solutions* approved by the Revenue Agency to transmit the fees will also be affected by the obligation (see provv. Revenue Agency 31.10.2025 no. 424470).

3 EXCLUSIONS FROM THE CONNECTION OBLIGATION

The Revenue Agency, with the Operational Guide published on 19.2.2026, as well as in the context of some practice documents (answers to ruling 27.11.2025 no. 298 and 20.2.2026 no. 44), has identified the cases in which the connection obligation in question does not occur.

3.1 TRANSACTIONS EXEMPT FROM THE TRANSMISSION OF FEES

The connection obligation does not exist for POS that are used exclusively to record payments relating to fees exempted from the obligation of electronic storage and transmission.

The exemptions in question are identified by the Ministerial Decree of 10.5.2019, which also refers, among other things, to those referred to in art. 2 of Presidential Decree 696/96 (e.g. sale of tobacco, monopoly goods, fuel sales, mail order, etc.).

However, where the merchant chooses to voluntarily issue the commercial document for the exempted considerations, the POS used for electronic collection must be connected.

On the basis of what has emerged from the administrative practice, POS used exclusively for electronic collections relating to fees certified by means of access tickets, whose data are already transmitted to the SIAE and are therefore not subject to the obligation of storage and sending pursuant to art. 2 par. 1 of Legislative Decree 127/2015 (see answers to the ruling of the Revenue Agency 27.11.2025 no. 298 and 20.2.2026 no. 44).

3.2 AREAS SUBJECT TO SPECIFIC DISCIPLINES

According to what is specified in the Revenue Agency's Operational Guide, it is not necessary to make the connection even for POS used exclusively for payments relating to:

- certified payments through vending machines (the detection of which is subject to the rules of Article 2, paragraph 2 of Legislative Decree 127/2015);
- fees relating to the sale of fuel (for the sale of petrol and diesel used as motor fuel, the survey is regulated by Article 2, paragraph 1-bis of Legislative Decree 127/2015);
- fees relating to electric vehicle charging operations (the recording of these fees is regulated by Article 2, paragraph 1-ter of Legislative Decree 127/2015).

3.3 FEES DOCUMENTED BY INVOICE

The connection obligation does not exist for POS used exclusively for the collection of fees that are certified exclusively by invoice.

3.4 MIXED USE OF POS

If a merchant carries out both activities for which certification is mandatory and exempt activities and uses a single POS for the collection of both types of fees, it is still necessary to proceed with the connection. The Agency will assess any discrepancies between the data of electronic transactions reported by payment service providers (*acquirers*) and the data of the fees for which electronic collection is indicated, taking into account the activity carried out by the merchant.

In this regard, it is advisable to check the previously communicated ATECO codes in the Tax Drawer and promptly report any change.

Example

The case of the tobacconist that uses a single POS both for the sale of tobacco, games and lotteries, and for the sale of other products, is reported. It is clarified, in this regard, that the merchant must still register the connection between POS and RT.

Similarly, those who make sales partly certified with a commercial document and partly with an invoice and use a single POS are required to make the connection with the payment certification tool.

4 PAYMENT INSTRUMENTS INVOLVED

The payment instruments subject to the connection obligation are all hardware or *software* tools through which electronic payments are accepted for certified amounts through an electronic register or the "*Online Commercial Document*" web procedure.

Therefore, the following are included:

- both the so-called "physical POS", i.e. all devices that allow payment by reading the customer's payment card, by inserting it into the reader or in *contactless mode*, as well as the so-called "*soft-POS*", i.e. apps that are installed on a device such as a tablet or smartphone, transforming it into a POS capable of accepting contactless payments;

- and the so-called "virtual POS", i.e. tools that allow you to authorize and manage payments on the internet in a secure way.

Bank transfer is not one of the tools to be connected. It is understood that, where payment is made by bank transfer, the commercial document must indicate that the collection was made by electronic payment, indicating the relevant amount.

5 CONNECTION MODES

The methods of connection between the instruments were identified with the provv. Revenue Agency 31.10.2025 no. 424470, clarifying that the constraint in question must not be of a technical nature, but of a "logical" type and does not require any update of the telematic recorders.

In practical terms, it consists of a communication to be carried out through a *web service* that allows you to record the pairing between:

- the identification data of the POS and the identification data of the telematic register;
- the identification data of the POS and the "Online commercial document" procedure.

The possibility of physically connecting POS and RT remains, at the discretion of the operator and based on the technical characteristics of the tools. This connection can facilitate the merchant in the registration phase of the fees thanks to the function called "Amount Exchange", which allows the telematic recorder to retrieve from the POS, automatically recording it, the information that the fee has been collected electronically.

5.1 WEB SERVICES FOR CONNECTION

The connection procedure differs depending on whether telematic recorders or the *web* procedure of the Revenue Agency are used:

- for those who use RT or RT Server, the *web service* to be used can be found in the reserved area of the Invoices and Fees portal (Fees > the Operator and operator > Device-POS connection);
- for those who use the "Online Commercial Document" procedure, the service is present in the procedure itself.

Both features have been made available as of 5.3.2026.

5.2 DATA REQUIRED FOR CONNECTION

Those who use telematic recorders to make the connection must have the following information available:

- serial number of the recorder;
- identification data of the electronic payment instrument;
- address of the commercial establishment where the tools are used.

Street vendors

Those who carry out itinerant activities are not required to indicate the fields relating to the address of the commercial establishment. In this case, the "Walking device" box must be checked.

5.3 POS IDENTIFICATION DATA

Physical POS are identified through the Terminal ID and the data of the financial intermediary (tax code and denomination).

Virtual POS, on the other hand, are identified only by the data of the financial intermediary, as there is no Terminal ID.

Type of POS	Identification data
Physical POS	Terminal ID Identification data of the financial intermediary (tax code and name)
Virtual POS	Identification data of the financial intermediary, as there is no Terminal ID.

These data can usually be found in the agreement contract stipulated with financial operators or on the monthly report that they send or even in the *web* area that the intermediary makes available to the merchant.

However, it is necessary to pay attention to the fact that, sometimes, the financial operator (e.g. bank) to which the merchant turns to obtain the POS does not coincide with the subject with whom the agreement contract is stipulated (*acquirer*).

5.4 PERSONS AUTHORISED TO MAKE THE CONNECTION

The connection between POS and RT can also be made through appointed intermediaries, provided that they are delegated to the "Accreditation and device census" service.

The connection between the POS and the *web* procedure, on the other hand, can only be made by the merchant, as the use of the procedure cannot be delegated.

Certification Tool	Connection mode	Data to be indicated
Telematics Recorder Server RT	The connection is registered through the "Connection Management" web service in the reserved area of the Invoices and Fees portal (Fees section). Can delegate an intermediary.	The operator communicates the combination between: <ul style="list-style-type: none"> the serial number of the RT; the identification data of the POS. The address of the local unit where the tools are used must also be indicated (except in the case of itinerant activity).
" <i>Online commercial document</i> " web procedure	The connection is recorded within the same <i>web</i> procedure in the "Support features" section. It is not possible to delegate an intermediary.	The merchant records the identification data of the POS used within the service.

6 POS-RT CONNECTION

In order to make the connection, the subjects who use the telematic recorders must:

- access the reserved area in the Invoices and Fees portal, using the SPID/CIE/CNS digital identity or using the Entratel/Fisconline credentials;
- follow the path Fees > the Operator and Operator > Device-POS connection.

First of all, it should be noted that the connection procedure differs depending on the number of telematic recorders owned by the operator:

- up to 5 RTs the service directs to the simplified punctual connection procedure;
- beyond 5 RTs, the service directs to the standard punctual connection procedure;
- for merchants who manage a significant number of RTs and POS to be connected, it is possible to access a massive connection service, which, however, does not allow the manual addition of devices, where missing.

6.1 POINT CONNECTION

By accessing the connecting *web service* , the merchant will have at his disposal the lists of the RT serial numbers

and the data of the POS that are in activity in the month of reference of the communication, based on the information transmitted by the financial operators.

In the case of the simplified procedure, the data is displayed on the same screen, while in the standard procedure they can be found using search functions.

To complete each connection you need:

- select the RT you want to connect from the list of serial numbers;
- select the POS you want to connect to the RT you just chose;
- indicate the address of the local unit where the selected RT and POS are used (alternatively, select "Walking device" to report the absence of the data).

Server RT

In the case of RT Servers, the merchant must match the POS used in the various checkout points to the serial numbers of the RT Servers only.

Multi-link

Multiple connections can be made, namely:

- connect a POS to multiple recorders;
- connect multiple POS to a single recorder.

However, the physical POS can be connected to multiple electronic cash registers as long as the address of the point of sale is the same. For virtual instruments, however, the connection is also allowed with recorders used at different points of sale.

According to what has been clarified by the Revenue Agency (cf. February 2026 Operational Guide), in the event that the merchant has entered into two agreement agreements with *different acquirers* (e.g. one for the acceptance of "ATM" type payments, the other for credit card payments) and uses a single POS, the merchant must register two connections to its RT indicating, for each agreement agreement, the Terminal ID and the tax code and name of the *acquirer*.

Excluding a POS

The service allows you to exclude from the list of POS that can be chosen for connection those that:

- they are no longer available to the operator, because they have been returned and dismissed;
- are dedicated exclusively to the collection of fees exempted from the obligation of storage and transmission.

In this case, it will be necessary to indicate the reason for the closure and, in the event of termination of the contract with the *acquirer* or return of the instrument, indicate the date of end of use.

The POS identified in this way will no longer be shown in the list of unconnected tools.

This operation, at the moment, is irreversible, so it is necessary to pay attention to the choice made.

In a special section of the service called "Unconnected POS" it is possible to consult the devices that the merchant owns but that are not connected to any certification tool.

Manually Including a Missing POS

The service (via the "Add POS" button) also allows you to manually enter tools that are active or used in the reference month, but which do not appear in the list proposed by the Revenue Agency. However, this function is not available in the bulk connection procedure.

6.2 BULK CONNECTION

If you use a large number of RTs and POS and access the bulk connection service, you can report the connection data as part of a *CSV file* that is available for *download* within the service. Once the file has been filled in with the data of the POS and associated registers, it is possible to transmit it via the "upload" function.

The *file* must indicate, among other things, the type of POS (physical or virtual) and the number of the agreement contract.

The service also allows you to *download* a file pre-filled with the POS of which the merchant is the owner based on the information communicated by *the acquirers*. However, it is not possible to manually enter a POS that is not on the list.

7 POS-WEB PROCEDURE CONNECTION

To connect the POS to the "Online commercial document" web procedure, access the procedure itself and select the "Association of electronic payment instruments" link in the "Support features" section.

The service will allow you to enter a new connection, either by adding a POS manually or by selecting it on the basis of those that are already communicated by financial operators.

As part of the *web* procedure, functions similar to those present in the punctual connection service of telematic recorders are available.

8 TERMS FOR FULFILLMENT

With regard to the terms of compliance with the obligation, a distinction must be made between:

- electronic payment instruments for which an agreement agreement was in force in January 2026 (i.e. devices already in use or activated in that month);
- electronic payment instruments whose agreement agreement was concluded after 31.1.2026.

An acquiring contract is defined as a contract "*between a payment service provider and an obliged party for the acceptance and processing of payment transactions based on a card or other traceable payment instrument, which result in a transfer of funds to the obliged party as consideration for the supply of goods and services*" (provv. Revenue Agency 31.10.2025 no. 424470).

8.1 ACTIVE POS IN JANUARY 2026

For instruments for which an agreement contract was active in January 2026, the connection must be made within 45 days of the release of the *web* service on the Invoices and Fees portal. Since this release took place on 5.3.2026, merchants will have to comply with it by 19.4.2026, with postponement to 20.4.2026 as the first subsequent non-holiday day (see Revenue Agency press release 5.3.2026).

Example

A merchant who records the fees through a telematic recorder in January 2026 has an active agreement contract for a physical POS. The connection of this instrument to the recorder must be communicated by 20.4.2026.

8.2 POS ACTIVATED AFTER 31.1.2026

When fully operational, i.e. for instruments whose agreement agreement was entered into after 31.1.2026, the logical combination must be made:

- starting from the sixth day of the second month following the date of effective availability of the instrument;
- and by the last working day of the same month.

In this calculation, Saturday is considered a non-working day. However, according to the Revenue Agency, connection operations carried out by the last day of the month will not be considered late.

Example

In the case of a contract signed on 5.2.2026, with availability of the POS starting from 10.2.2026, the fulfillment must be fulfilled:

- from 6.4.2026;
- and by 30.4.2026.

8.3 CONNECTION VARIATIONS

In the event of a change in connections already registered, the communication must be made starting from the sixth day of the second month following the month in which the change occurred and no later than the last working day of the same month.

Reference is made, for example, to cases where:

- a POS already in use is connected to another RT already in use;
- a new RT is activated and is connected to one or more POS already in use;
- a POS or RT is decommissioned.

Example

A merchant operates through two points of sale, Alfa and Beta. On 10.4.2026 it decides to move a POS active since January 2026, connected to an RT present in the Alfa store, to use it at the Beta store. The latter will have to update the link via the *web service* between 6.6.2026 and 30.6.2026. Operationally, he will have to delete the previous connection, indicating the end date of use in the Alfa store and then register the new connection in the Beta store.

POS situation	Terms for linking/notification of change
POS for which an agreement agreement is in force in January 2026	By 20.4.2026 (45 days from the release of the <i>web service</i>)
POS for which the agreement contract is concluded after 31.1.2026	Starting from the sixth day of the second month following the month of actual availability of the POS and by the last working day of that month. However, connections made by the last day of the month are not considered late.
Changes to connections that have already been registered	Starting from the sixth day of the second month following the month in which the change occurred and within the last working day of that month. However, communications made by the last day of the month are not considered late.

9 TRANSMISSION OF ELECTRONIC PAYMENT DATA

From 1.1.2026, the subjects who store and transmit the data of the fees are required to store in a timely manner and transmit in aggregate form, together with the fees, the data of daily electronic payments, through the telematic recorders or the web procedure "Online commercial document".

In practical terms, when the operator detects the sale of a good or service on the electronic register by issuing the commercial document, through the functions already available on the register, he must indicate:

- the form of payment, choosing between cash, electronic payment or *ticket* (e.g. meal vouchers, *gift cards*);
- the corresponding amount.

It should be noted that in this case those made by bank transfer must also be recorded as electronic payments (cf. FAQ Agenzia delle Entrate n. 11).

10 PENALTIES

Art. 1 par. 75 - 76 of Law 207/2024 established the penalties applicable in the event of:

- violation of the obligation to link POS and tax certification tools;
- incorrect indication of the payment methods on the commercial document.

These penalties apply from 1.1.2026.

10.1 FAILURE TO CONNECT THE POS

For the failure to connect POS and tax certification tools within the established terms, the following is applicable:

- the administrative sanction from 1,000.00 to 4,000.00 euros referred to in art. 11 co. 5 of Legislative Decree 471/97;
- the ancillary sanction referred to in art. 12 co. 3 of Legislative Decree 471/97; specifically, where the failure to connect is ascertained, the suspension of the license or authorization to carry out the activity in the premises intended for it is ordered for a period of 15 days to two months; in the event of a recurrence, the suspension is ordered from 2 to 6 months.

10.2 INCORRECT INDICATION OF PAYMENT METHODS

For the violation of the obligations to store or transmit electronic payments pursuant to art. 2 co. 3 of Legislative Decree 127/2015, is applicable:

- the administrative sanction referred to in Article 11, paragraph 2-quinquies of Legislative Decree 471/97, equal to € 100.00 for each incorrect transmission, in any case within the maximum limit of € 1,000.00 for each quarter and without application of the legal cumulation pursuant to Article 12 of Legislative Decree 472/97;
- the ancillary sanction referred to in art. 12 paragraph 2 of Legislative Decree 471/97, on the basis of which, if more than 4 violations committed on different days over a five-year period are contested, the suspension of the license or authorization to carry out the activity or the suspension of the activity for a period of 3 days to one month is ordered.

In this context, it has been highlighted that the incorrect indication of the means of payment, even if due to an innocent error of the merchant or a different will of the customer, constitutes a sanctionable violation (e.g. cash collection for a POS payment). In this regard, the Tax Administration recalled that, if the error is promptly detected, it is possible to cancel and correct the commercial document according to the procedures already provided for (see answer to parliamentary question in the Finance Committee of the Chamber of Deputies of 16.12.2025 no. 5-04808).